G. R. S. IX-5]

Previous references.
GT 83-18 Ser: 142, B 7 Feb 7 1919.
" 221-15 " 142, B Dec 7 1916.
" 101-18 " 1, B Oct 7 1918.
" 19-17 " 1 to 3, B Jan 7 1918. (GT)

Later references.
GT 25-19 Ser: 142, B 7 Feb 7 1920.

P 29E

1919.

File No. 284-18

Serial Nos. 2 to 4

Reserve
21.10.19

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 2

Part B for October 1919

SUBJECT.

Question of reconsidering the Government orders relating to the scope of the Audit and Appropriation Report.

2:4. To the Comptroller. No. FL 24549 23.10.1919.
Sanctions his proposal for the continuance of the Audit and Appropriation Report on the lines in force prior to October 1918.

W D 1250—GPB—30,000 -28-1-19

No. C.36.

(For disposal at a meeting). 15.7.1919

B

GENERAL AND REVENUE SECRETARIAT.

Council Matter.

SUBJECT.

(Clause xii of the Schedule)

Question of reconsidering the Government orders relating to the scope of the Audit and Appropriation Report.

CIRCULATED TO THE MEMBERS OF COUNCIL.

By Order,

C S Balasundaram Iyengar
Chief Secretary to Government.

15th July 1919.

Extraordinary Member of Council. 12.8.19.

First Member of Council. 262/18.7.19 5555-122 18.7.19. Opinion recorded Reel 19.7.19

Second Member of Council. Seen by the Member.

Third Member of Council. 326/21.7.19 122/6.8.19 8/8/19

GPB—1,000—28-8-14

G. R. S. III—1] 1918-9

GENERAL AND REVENUE SECRETARIAT.

(Q 7)

NOTES.

Q 7 File No. 354-C

FILE HEADING.

Scope of the Audit and Appropriation report.

From

The Comptroller.

No. 3502 Dated 24. 6. 19 Received 25. 6. 19

Diary No. 3395 Enclos. 1 Spare Copies. Serial No. 2

BRIEF ABSTRACT OF LETTER.

Forwards Copy of his letter No 3501 dt 25-6-19 on the matter & requests that the H. Secy may leave his opinion on record if it is not possible to obtain early orders of Govt on his representation.

NOTES AND ORDERS.

The two orders said to be inconsistent with the object of the Audit and Appropriation Report are put up. Flags X & W.

2 A Copy of the later appropriation

NOTES—First Sheet.

WD 1232—GPB—20,000—18-11-15

General and Revenue Secretariat.

GF File No. 284 of 1918.

2

Serial No.

y

Report for 1917-18 is also placed for reference.

3 The Govt of India Resolution referred to in para 4 (P & D) cannot be had as the particular Gazette is not for the coming in Records.

4 Read for notes.

5) The important file is 67 101-12-1 is not putup.

28 26/6/19

6 The required Collectorate is put up.

7. The Official letter of the Comptroller is also come & putup.

8. The following remarks are offered on the annual prints in the P. & D.

Paras 1-4. The object with which the G.O. of 5-10-1918 was issued is quite clear. It was found that under the old arrangement financial irregularities were not brought to notice of Govt in proper time to enable them to take prompt action for their rectification. So a quarterly report dealing comprehensively but succinctly

This procedure is not Correct. Irregularities important enough for immediate report to Govt should be reported as soon as they are noticed and they can not wait for inclusion in the newly prescribed Quarterly Report or in the annual Audit and Appr. Report.

NOTE—Contn. sheet.

9-7-19

General and Revenue Secretariat. | File No. 284 of 1916

Serial No.

of all such important irregularities in financial transactions was published. And it remains to be seen how far the change will effect improvement in such transactions.

This order is in no way inconsistent with the object of the audit & appropriation report, for a full application of such portion relating to financial irregularities are required to be omitted in the latter, which will in future be styled the 'appropriation report'.

In place of one Audit & Appropriation report published by the Comptr long after the year to which it relates, there will be two sets of reports, one quarterly dealing with financial irregularities & ensuring early rectification, and another appropriation report.

9) The proposed arrangement seems prima facie an improvement on the old.

10) As regards the Continuance of the Annual Statement & Review of objections, vide Hetu's note dt - 10-1-19.

11) Para 5. The appropriation report will

Unless we want to adopt a new system here we can not limit the Scope of the Report to 'appropriation audit' alone. That the Audit and Appn Report is for publication while the Quarterly Report is only for Suffn to Govt should not be overlooked
9.1.19

Reports on irregularities depend on the nature of irregularities to be reported to Govt. Important and Serious cases should at once be reported and in the new Quarterly or the old Audit and Appn Report the Comptr should note the reports made and orders passed, against the particular irregularity about which such action has already been taken
9.1.19

5

NOTE—Contn. sheet.

D 3110

G. R. S. III-2]

General and Revenue Secretariat. | 97 File No. 284 of 1918. | 4

Serial No.

The report for publication can not notice only one class of audit objections namely those relating to audit with reference to grants - cmb 9.7.19

I do not think it desirable to publish either all the Quarterly Reports or the Report for the last Quarter only alone. Publication is not necessary for early rectification cmb 9.7.19

+ As I have stated above we can not limit the Scope of the Report without materially departing from the British Indian System which we have so far followed Vide M.I. Rs and cmb 9.7.19 Rao Do. of 25/6/19

Please.

Contains the published financial information -

12) Para 6 - ~~The publication of financial irregularities~~

The publication of financial irregularities is found necessary in view because this early rectification there would be no objection to modify the form of the Quarterly reports or ~~and~~ the report for the last Quarter alone for publication -

13) Para 7 - No objection to include the result of working of the audit department in the appropriation report - ie last portion - as at present

× Yes)

18
27/6/19

14 Was there a proposal from Comptr sometime ago to do away with the audit & appr reports altogether? I think there was. Please trace & put up

M
28/6
18
30/6.

NOTE—Contn. sheet.

3607

R. S. III-2

General and Revenue Secretariat. | 97 File No. 28e of 1918. | 5

Serial No. 15

Considerable modification of the Financial report could have been proposed rather than its being done away with altogether. Please see papers marked V. & S.

Secy) Secy)

3/7 30/6 30/6

16. There was no proposal at any time to abolish the Audit and Appts Report, as stated in Mr. Chakravarti's note above. I have answered in the margin of his note the points raised by the Under Secy. I have explained the position fully in my letter and for reasons noted in it I consider it necessary to continue to follow the British Indian system.

9.7.19

Dewan) 9.7.19

17 The points raised are noted & I am inclined to agree with Mr. Seshachari Rao.

The question regarding whether Financial concurrence is required in the case of appointments made in the Secretariat

DEWAN'S OFFICE. Recd. on JUL 9 1919 Reg. No. 272

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat. | C.7 File No. 284 of 1918.

Serial No.

18. Repeal and subp repeal words substituted ~~Repeal~~ Income. in the and the scope should be limited There is no harm in having it as in Rs. Indra may be considered in C.

14/7/19

19. To the chief Secy with compliments.

C.S. Circulate. C.S. 14/7/19

omit 12.7.19

15/12/7

20. I am in agreement with the views Expressed by the Fin Secy in his marginal remarks ~~noted~~ of 9.7.19 against the note of the U.S. Fin 27-6-19.

Reel 19.7.19

21. Instead of the original and one appropriation report wherein was ~~incorporated~~ by the comptroller annually, the first in their order of 5th Oct 1918 directed that the annual report should be

NOTE—Contn. sheet.

General and Revenue Secretariat.

G7 File No. 284 of 1918

Serial No.

why an appropriation report and what the irregularities noticed in audit may be embodied in quarterly reports. Evidently this was intended to have the irregularities brought promptly to the notice of Govt once a quarter instead of at the End of the year & to avoid duplication by having them ~~Varone~~ Embodied in the annual report as well as the quarterly reports.

However I do not see any reason why the more serious irregularities noticed in audit taken to task therein ~~right~~ mentioned in the annual report also for the information of the Govt. as suggested by the Comptroller

Sir
8/8/19

NOTE—Contn. sheet.

C-86

8

Extract from the Proceedings of the 501st *Meeting of the Council of His Highness the Maharaja, held at Bangalore on the* 14th August 1919.

1. Subject.-Clause xii of the Schedule.

Question of re-considering the Government orders relating to the scope of the Audit and Appropriation Report.

23 Opinion of the Council.

In addition to the quarterly report to Government prescribed in October 1918, the Comptroller may include the results of audit in the annual audit and appropriation report as previous to the order of 1918.

Sd. M. Kantaraj Urs,
Dewan of Mysore.

"EXTRACT"

C S Balasundaram
Chief Secretary to Government.

WD 1148—GPB—1,000—23-12-18

WD—A2089—GPB—500—1-5-18

G. R. S. III–2]

General and Revenue Secretariat.

File No. 284 of 1918.

Extract from the Proceedings of the Council is put up.

Forwarded with compliments to the Secretary to Government, Financial department, under *Rule 23 of the Subsidiary Rules of Council Business.

By Order,

C S Balasundaramayya
Chief Secretary to Government. 15/8/19

*23. As soon as circulation is complete and the opinion of the Council is recorded, the file will be forwarded to the Secretary in the Department concerned for transmission if need be to the Financial Secretary under Standing Orders and for submission to the Dewan or Member in charge.

FINANCIAL SECRETARIAT BANGALORE. 22 AUG 1919

DEWAN'S OFFICE. Recd. on SEP 1 1919 Reg. No. 1472

NOTE.—Cotn. Sheet.

Submitted to His Highness.

To ensure that all financial irregularities and objectionable expenditure in all departments noticed in audit are dealt with by the Administration Departments concerned promptly, a quarterly report of objections and irregularities is prescribed in Order No. Fl.1928-77/G.F.101-18-1 dated 5th October 1918, and a direction was given in that order in view to avoid duplication of work, that the inclusion of an account of financial irregularities in the annual appropriation report was not necessary. For a similar reason the Comptroller was desired, in Government Order No. Fl.4144/G.F.83-18-2 dated 24th February 1919, to omit in the Appropriation Report portions relating to objectionable items.

2. In his letter dated 24th June 1919, the Comptroller has represented that the two orders referred to above, reduce the scope of the Audit and Appropriation Report which is intended for publication and involve a departure from the procedure hitherto in force. For reasons explained therein at length, he has suggested that the submission of the said report may be ordered to be continued on the lines in force prior to October 1918 and in accordance with the procedure in British India.

Page 5 of office Notes

3. Mr. Banerji, Officiating Dewan, recorded the following minute on 12th July 1919 when the papers were submitted to him:

> "The points raised are important and I am inclined to agree with Mr. Krishna Rao."

4. The quarterly report (referred to above) is a special one ordered by Government to see how the finances are getting on and how irregularities are dealt with. The general Audit and Appropriation Report serves important purposes in the Administration and its scope should not be limited. There is no harm in having it as in British India.

2-9-19

5. The

11

5. The matter was then considered in Council whose resolution is reproduced below:

Page 8 of Office Notes

> "In addition to the quarterly report to Government prescribed in October 1918, the Comptroller may include the results of audit in the annual Audit and Appropriation Report as previous to the order of 1918."

6. Suggestions for the avoidance of duplication of work by the inclusion of the same matter in more than one report have been received from the Comptroller and are separately under consideration.

7. The resolution of the Council may graciously be approved.

Winston Churchill

2nd Sept 1919

Record of Cases submitted for the Orders of His Highness the Maharaja

Subject.

Proposal to revive the practice of including the results of audit in the annual Audit and Appropriation Report.

337

Order.

~~KRW~~

11/9/19.

H-Leg

12.9.19

3407

G. R. S. III–2]

General and Revenue Secretariat.

C. 36

67 File No. of 191

Serial No.

(*)

31. All urgent or confidential files returned with His Highness' orders may, in the absence of instructions or indications to the contrary, be ordinarily circulated to the Members of Council for perusal after the issue of orders.

33. The Secretaries concerned should see that orders in the cases referred to above are issued at once and that the files are returned immediately after to the Chief Secretary for circulation to the Members.

34. In all other cases, the files will first be circulated to the Members of Council at headquarters and then sent to the Secretariat concerned for the issue of orders.

(1) Circulated to the Members of Council for perusal of (*) His Highness' orders before/after issue of orders. (*Vide* Rules 31, 33 and 34 of the Subsidiary Rules for the conduct of business of Council in the Manual of Council Rules and Procedure).

C S Balasundaram
Chief Secretary to Govt. 12/9/19

Through the Secretary to Government,

.....Jud.....Department.

Jud
12-9-19

2006-427
15-9-19

FIRST MEMBER OF COUNCIL Seen
16-9-19

1338
15-9-19

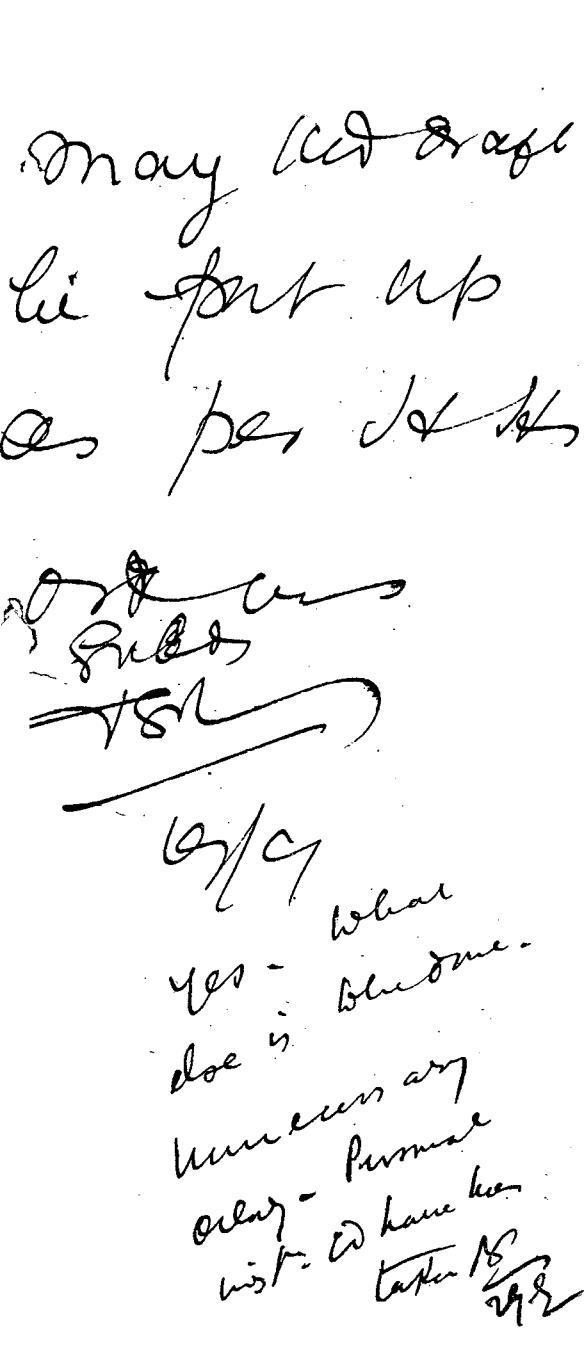
SECOND MEMBER OF COUNCIL
15/9

770
13-9-19

TEMPORARY MEMBER OF COUNCIL.

NOTE.—Contn. sheet

WD 1573—GPB—500—4-3-19



General and Revenue Secretariat. | Gf File No. 284 of 1918.

Serial No.

Sent with draft

12/10

Issues

12/10.

To the comptroller

no Fl 21454 Gf 284-18-4 d: 23.10.19

Govt observes that as the Genl Audit + Appropriation report serves important purposes its scope shd not be limited and approves of the continuance of the Audit + Appropn Report on the lines as from 15 Oct. 1918.

Received 31/12/19

B

NOTE—Contn. sheet.

D 3395-

15

D.O.No. 3502 Bglore Office of the Comptroller,

Bangalore, 24th June '19.

Immediate 18/5/19 Books

25

G.O. 284-8-2

My dear sir,

I have submitted a representation to Government for a reconsideration of two orders relating to the scope of the Audit and Appropriation Report, and I herewith send a copy of my letter. I consider that the question involved is a very important one and I shall therefore be much obliged if you will kindly obtain the early orders of Government on my representation; if, however, that is not possible, I request you to be so good as to leave on record your opinion on ~~the~~ my representation.

Yours sincerely,

M. Visvesvaraya

Rajamantrapravina Dewan Bahadur.

J.S. Chakravarti, Esq., M.A.,F.R.A.S.,

Secretary to Government,

Financial Department.

D 3407

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore.
In reply to this Comm. please refer to
No. 3501

Books

GEN. & JUDL. DEPTT. First Sec'd 26 JUN 1919

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 24th ~~19~~ June 1919.

FROM

M. N. KRISHNA RAO, ESQ., B.A.,
~~Offg.~~ *Comptroller to the Government of His Highness the Maharaja of Mysore.*

To

Rajamantrapravina Dewan Bahadur
J. S. Chakravarti, ESQ., M.A., F.R.A.S.,
Secretary to the Government of Mysore
Financial *Department.*

SIR,

I have the honour to state that in para 7 of Proceedings No. Fl.1928-77/G.F.101-18-1 dated 5th October 1918 and in para 4 of Proceedings No.Fl.4144/G.F.83-18-2 dated 24th February 1919 Government have passed orders for eliminating certain portions of the Audit and Appropriation Report. These orders appear to me to be inconsistent with the object of the Report and involve a departure from the procedure hitherto in force and I therefore submit this representation for a reconsideration of the orders.

2. The order of 5th October 1918 directs that no account of the financial irregularities noticed in audit should be included in the Report. The order of 24th February 1919 directs that the portion relating to 'Objections' should be omitted from the Report. As its name indicates, the Report should deal entirely with the results of 'Audit' including 'Audit with reference to Budget Grants' and if the Report is not to include a review of the results of audit and if it should not also invite attention to the more important of the irregularities which indicate defects in financial rules or in their working

it

WD.0322—GPB—3,000—14-12-16

C. O. 42–Rec.—17]

....Department

191 .

FROM

M. N. KRISHNA RAO, ESQ., B.A.,

Offg. Comptroller to the Govt. of

H. H. the Maharaja of Mysore.

To

.....ESQ.,

Secretary to the Govt. of Mysore,

Dept.

Dated .

Despatched

Received

No.....

Subject matter.

it can hardly be called an "Audit and Appropriation Report".

3. I would invite attention in this connection to Article 1550 Civil Account Code, Vol.II. It will be seen that the authorised procedure requires that a section should be devoted in the Audit and Appropriation Report to "Expenditure under objection and Financial irregularities."

4. The essential objects of an Appropriation Report, as laid down in the Government of India Finance Department Resolution dated 5th March 1915, are the following:-

(i) To briefly review the classes of financial irregularities which have been specially prominent in the financial year;

(ii) To comment in general terms on the improvement or deterioration of financial procedure of Disbursing and Controlling Officers and

(iii) To suggest any change ~~of~~ rule ~~in the~~ or system which experience may show to be desirable.

5. I may also invite the attention of Government to the fact that the Audit and Appropriation Report is a document intended for publication and such Reports are published in British India for each Presidency and Province and also for India as a whole. I am not sure if it is intended to introduce here any departure in this respect. We have followed the British Indian practice ~~and~~ so far and it seems to me desirable to continue to follow it. I may also add that the corresponding Report on the accounts of the United Kingdom is also published and considered by the Committee of Public Accounts of the House of Commons.

6. The direction contained in the order of 5th October '18 for excluding from the Audit and Appropriation Report an 'Account of the Financial Irregularities' noticed in audit is probably the result of the view that it is not necessary to repeat in the Report such irregularities, which are now required to be reported to Government through the quarterly "Review of Objectionable Expenditure and Irregularities in all Departments in the State." A similar consideration is apparently the

reason

18

reason for the order directing the omission of the section relating to Objections. The quarterly Review and the annual Report are submitted for the information of Government, while the annual Audit and Appropriation Report is intended for publication as well.

7. Every large department has to submit an Annual Report which should be a record of what has been done by it during the year and the Audit Department cannot be an exception to this arrangement nor can a record of its working be silent about the very business - Audit - for which it exists.

I have the honour to be,

Sir,

Your most obedient servant,

Comptroller.

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore.
In reply to this Comm. please refer to
No. 3.561

Books

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 26th ~~inst.~~ June 1919.

FROM

M. N. KRISHNA RAO, ESQ., B.A.,
Offg. Comptroller to the Government of His Highness the Maharaja of Mysore.

To

Rajamantrapravina Loman Bahadur
.....J.S. Chakravarti....., ESQ., M.A., F.R.A.S.,
Secretary to the Government of Mysore,
.....Financial.....*Department.*

SIR,

I have the honour to state that in para 7 of Proceedings C. T.1033-77/ F.101-19-1 dated 8th October 1919 and in para 4 of Proceedings No. 1.4144/ F.76-19-3 dated 20th February 1919 Government have passed orders for eliminating certain portions of the Audit and Appropriation Report. These orders appear to me to be inconsistent with the object of the Report and involve a departure from the procedure hitherto in force and I therefore put it this representation for a reconsideration of the orders.

2. The order of 8th October 1919 directs that no account of the financial irregularities noticed in audit should be included in the Report. The order of 20th February 1919 directs that the portion relating to 'Objections' should be omitted from the Report. As its name indicates, the Report of Audit deal entirely with the results of 'Audit' including 'Audit with reference to Budget Grants' and if the Report is not to include a review of the results of audit and if it should not also invite attention to the more important of the irregularities which it finds to be in financial rules or in their working

it

WD.0322—GPB—3,000—11-12-16

C. O. 42–Rec.—17]

....Department

191 .

FROM

M. N. KRISHNA RAO, ESQ., B.A.,

Offg. Comptroller to the Govt. of

H. H. the Maharaja of Mysore.

To

.....ESQ.,

Secretary to the Govt. of Mysore,

Dept.

Dated

Despatched

Received

No.....

Subject matter.

it can hardly be called an "Audit and Appropriation Report".

3. I would invite attention in this connection to Article 1250 Civil Account Code, Vol.II. It will be seen that the authorised procedure requires that a section should be devoted in the Audit and Appropriation Report to "Expenditure under objection and financial irregularities."

4. The essential objects of an Appropriation Report, as laid down in the Government of India Finance Department Resolution dated 6th March 1.18, are the following:-

(i) To briefly review the classes of financial irregularities which have been especially pertinent in the financial year;

(ii) To comment in general terms on the improvement or deterioration of financial procedure of Disbursing and Controlling Officers and

(iii) To suggest any change of rule or system which experience may show to be desirable.

5. I may also invite the attention of Government to the fact that the Audit and Appropriation Report is a document intended for publication and such Reports are published in British India for each Presidency and Province and also for India as a whole. I am not sure if it is intended to introduce here any departure in this respect. We have followed the British Indian practice and so far and it seems to me desirable to continue to follow it. I may also add that the corresponding Report on the accounts of the United Kingdom is also published and considered by the Committee of Public Accounts of the House of Commons.

6. The direction contained in the order of 5th October '1 for excluding from the Audit and Appropriation Report an 'account of the 'financial irregularities' noticed in audit is presumably the result of the view that it is not necessary to report in the Report such irregularities, which are now required to be reported to Government through the quarterly "Review of Objectionable Expenditure and Irregularities in all Departments

For consideration is apparently the

21

reason for the order directing the omission of the section relating to Objections. The quarterly Review and the annual Report are submitted for the information of Government, while the annual Audit and Appropriation Report is intended for publication as well.

7. Every large department has to submit an Annual Report which should be a record of what has been done by it during the year and the Audit Department cannot be an exception to this arrangement nor can a record of its working be silent about the very business - Audit - for which it exists.

I have the honour to be,
Sir,
Your most obedient servant,

Sd. M.N.Krishna Rau,
Comptroller.

'C o p y.'

M N Krishna Rau
Comptroller.

2 E

Proceedings of the Govt of H.H.
the Maharaja of Mysore.

Read

Govt order no: Fl. 1928-77. G 7 101-18
-1 dt. 5. 10. 18 prescribing a Separate
report of objections and irregularities
with a direction that
~~and directing~~ in view to avoid
duplication of work ~~that it is~~
the inclusion of the
~~unnecessary to include an~~
account of financial irregularities
in the annual Appropriation
report may not-ney —

2.) G.O. no. Fl 4144. G. 7 83-18-2
dt: 24. 2. 1919. directing the omission
of the portions relating to
Objectionable items in the
Appropriation report as these
are reported in the Annual
Statement and review of objections

Print:-
S.O

3) Letter No 3501/Books d. 24.6.19 from the Comptroller representing that the two orders are referred to the reduce the scope of the Audit and Appropriation Report which is intended for publication / involving a departure from the procedure hitherto in force & suggesting that the said report may be ordered to be continued on the lines in force prior to October 1918 and in accordance with the practice in British India —

No H 2454/97 284-18-1 & 23 October 19 Govt. Observations Order thereon

Govt. agree that

The quarterly report prescribed in the G.O dated 5.10.18 is a special one intended by Govt. to see how the finances are getting on and whether the irregularities are promptly dealt with by the administrative departments concerned.

May agree with the Comptr. that
and the General Audit and Appropriation report serves important purposes in the administration and ~~on reconsideration~~ ~~does hold~~ That its scope should not be limited — ~~and~~ accordingly direct

That in addition to the quarterly report prescribed in the rules the Comptroller will include the result of audit in the Annual Audit and Appropriation report as previous to 1918 orders. ~~of 1918.~~

The Comptr's recommendations for the continuance of the audit & appropriation on the lines in force prior to 1918 and in accordance with the practice in force in India is approved in principle.

~~The question of avoiding the~~ Duplication of work due to inclusion of the same matters in more than one report is ~~by the~~ Separately under Consideration

12/10/19
For Finl. Secy to Govt.

To the Comptroller

12/10

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. Fl. 2454 — G. F. 284-18-4, dated 23rd October 1919.

Audit and Appropriation Report.

Sanctions the Comptroller's proposal for the continuance of the——on the lines in force prior to October 1918.

WD 952—GPB—6-11-19—55

No. FL. 2454—G. F. 284-18-4, DATED 23RD OCTOBER 1919.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

GENERAL AND REVENUE DEPARTMENTS.

READ—

Government Order No. Fl. 1928-77 - G.F. 101-18-1, dated 5th October 1918, prescribing a quarterly report of objections and irregularities with a direction that in view to avoid duplication of work, the inclusion in it of one account of Financial irregularities in the annual Appropriation Report was not necessary.

2. Government Order No. Fl. 4144, G. F. 83-18-2, dated 24th February 1919, directing the omission of the portions relating to objectionable items in the Appropriation Report as these are reported in the annual statement and review of objections.

3. Letter No. 3501—Books, dated 24th June 1919, from the Comptroller representing that the two orders referred to above reduce the scope of the Audit and Appropriation Report which is intended for publication, involves a departure from the procedure hitherto in force and suggesting that the said report may be ordered to be continued on the lines in force prior to October 1918 and in accordance with the practice in British India.

Order No. Fl. 2454—G. F. 284-18-4, dated 23rd October 1919.

Government observe that the quarterly report prescribed in the order of 5th October 1918 is a special one to enable Government to see how the Finances are getting on and whether the irregularities are promptly dealt with by the administrative departments concerned and they agree with the Comptroller that the general Audit and Appropriation Report serves important purposes in the administration and that its scope should not be limited. The Comptroller's recommendation for the continuance of the Audit and appropriation Report on the lines in force prior to October 1918 and in accordance with the practice in British India is approved.

M. N. KRISHNA RAO,
Offg. Finl. Secy. to Govt.

To—The Comptroller, Mysore Government.
Exd.—C. R.